THE HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE MR. JUSTICE S. ANANDA REDDY

WRIT PETITION NO. 332 OF 1997

DATED: 31-08-2005

Between

M/s. Srinivasa Oil Industries,

Viswanathpet, Nirmal, Adilabad Dist.,

rep., by its Managing Partner P. Kedarnath.

..... PETITIONER

And

1. State of Andhra Pradesh, rep., by its Secretary,

Industries & Commerce Department,

Secretariat, Hyderabad and others.

..... RESPONDENTS

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

THE HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE MR. JUSTICE S. ANANDA REDDY

WRIT PETITION NO. 332 OF 1997

ORDER: (per Sri B. Sudershan Reddy, J)

Concededly, the subject matter that arises for consideration in this writ petition is squarely covered by the judgment reported in ***Sarran Industries (Cotton Seed Oil Ind.) Vs. The Govt. of A.P***. More than one issue had arisen for consideration of this Court in the said judgment and one such issue relates to the relief that could be granted in favour of temporary eligibility certificate holders. On that issue, this Court held thus:

> "Under these circumstances, it would be unjust and unreasonable to demand Sales Tax which was otherwise due for the period prior to commencement of Act 18 of 1996. We therefore consider it just and proper to grant relief to the petitioners ……to this limited extent".

Following the said judgment, this Writ Petition is disposed of granting similar relief to

the petitioner directing the respondents herein not to demand sales tax which was otherwise due for the period prior to commencement of Act 18 of 1996. There shall be no order as to costs.

(B. Sudershan Reddy, J)

31..08..2005

(S. Ananda Reddy, J)

ks